EXCISE DEPARTMENT.

Notification No. 8300, *dated 4th April* 1908.

SALE OF SEPARATE ARRACK SHOPS FOR 1908-09.

Notice is hereby given that the exclusive privilege of selling arrack in the several shops appointed for the purpose during the twelve months beginning 1st July 1908 and ending 30th June 1909, will be put up to public auction by Deputy Commissioners or Revenue Assistant Commissioners or District Officers of the Excise Department or other officers specially authorised by the Deputy Commissioners for the purpose, on the dates and at the taluk or sub-taluk head-quarters mentioned in the statement annexed, subject to the conditions hereinafter set forth. If the sales are not completed on the dates fixed, they will be continued on the next following days, close holidays excepted.

2. A deposit must be made by each bidder previous to bidding and will be received at any time within three days previous to the date of sale. A deposit of Rs. 50 will ordinarily be required from any person wishing to bid for any important shop or any large number of shops. This will be reduced to Rs. 20 in the case of bidders for not more than two or three shops of an aggregate monthly value of Rs. 50 or less and to Rs. 5 in the case of bidders for single small shops. In the case of shops whose average monthly rental is very small the selling officer may fix such other reasonable amount as he may deem fit.

3. The shops will be put up to auction in the order in which they are notified in the schedule, unless the selling officer sees reason to change that order. Upset prices will be fixed at the discretion of the selling officer. The reserve price placed by Government on the shops will not be published, but the rentals and the consumption of the previous three years will be notified for the information of bidders.

4. Every shop should, as a rule, be sold independently. Grouping should be resorted to only under very exceptional circumstances limiting the number of shops so grouped strictly to the necessity of the occasion.

5. No person will be allowed to bid for another unless he holds a Power-of-Attorney from the latter.

6. No shops will be knocked down in the name of two or more persons unless they represent a duly recognised Company or firm by means of a Power-of-Attorney. The selling officer shall refuse to register as a purchaser any one in whose name the bidding has not proceeded.

7. The officer conducting the sale may, at his discretion, refuse to accept the bid of any person on the ground that it is too low or that he has been convicted by a Criminal Court or has previously been guilty of such a breach of the conditions of a license or of a contract under the Excise Regulation or Opium Act, as to render him undesirable as a holder of a license or on the ground that he is insolvent or to prevent arrangements to the detriment of Government interests or for any other valid reason.

8. The shops will be knocked down to the highest bidder, but the sale will be subject to formal confirmation by the Deputy Commissioner, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will be tantamount to an acceptance of the bid unless revised by the Government for special reasons and will be necessary whether the sale be held by the Deputy Commissioner himself or by any officer appointed by him.

9. In cases of dispute at the time of auction the selling officer's decision shall be final; and if for any reason the highest bid is rejected the next highest shall be taken or the shop re-sold at his discretion.

10. Tenders after auction shall not generally be accepted. Shops remaining unsold at the first auction shall ordinarily be disposed of by re-auction later on. But the Deputy Commissioner has full discretion on this point.

11. As soon as possible after the auction is completed, the deposits made by the unsuccessful bidders will be returned to them. As the auction proceeds, each person whose bid is accepted shall at once, if so required by the selling officer, or otherwise at the close of the day's sale, make a further deposit of half a month's rent (in addition to the deposit made under condition 2) for each shop unless the initial deposit equals or exceeds two months' rent. Should he fail to do so, the deposit made by him under condition 2 will be forfeited and the shops will be put up again to auction on the above conditions or otherwise disposed of as the selling officer may determine and the defaulter will be debarred from bidding again for the same or for any other shop.

12. Persons to whom shops have been knocked down and who have made deposits as provided in conditions 2 and 11 shall leave their address with the selling officer, in order that the confirmation of the sale may be communicated to that address by a notice and they shall also *deposit such further sum as with the former deposits will make up two months' rent. Such deposit should be paid into the Taluk Treasury within seven days from the date of communication of the notice of the Deputy Commissioner's acceptance of the bid by its presentation to themselves or to any adult male member of their family at the place of the said address, or by its despatch duly registered by post. They shall then *without unnecessary delay* execute the

* Deposits may be in cash or other approved security.

necessary engagements and take out licenses on the conditions hereinafter set forth. In the case of the purchaser's death after signing the agreement, it will be binding on his heirs and assigns. Should the initial deposit exceed the sum required to be deposited under this condition, the excess will be refunded unless the purchaser is required to make a deposit (twice that sum) under condition 13 *infra*.

13. If on enquiry subsequent to sale the purchaser shall be found to be of doubtful solvency or a foreigner having no sufficient property in the Mysore State, he may be required either to deposit twice the sum prescribed in condition 12 *supra* or to get a surety or sureties, residents of and possessing sufficient property in the Mysore State to execute a security bond for the due payment of all moneys that may become due by him under the terms of the contract. The bond shall be stamped (Article 32 of Schedule I of the Mysore Stamp Regulation II of 1900) and also registered at the expense of the purchaser if the amount secured exceeds Rs. 1,000.

14. As soon as the sales are over, the sale conducting officer shall forward a list of the successful bidders to the Amildar of the taluk concerned who shall enquire into the solvency of and record the amount of deposit or surety required from each purchaser. He should submit the list so prepared to the selling officer within five days of its receipt and the latter should submit the same with his remarks to the Deputy Commissioner for confirmation without delay.

15. On the failure of any person to make deposit under condition 12 or to comply with the requisition under condition 13 *supra* or to execute engagements and take out licenses as aforesaid, the deposits already made shall be forfeited and the shop be re-sold or otherwise disposed of at the discretion of the Deputy Commissioner.

16. Resales effected under condition 15 will be at the risk of the defaulting bidder, who will forfeit all gain, and, in the event of loss, will be required to make good the deficiency between the total amount payable for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the resale. In the latter case the forfeited deposits will be deducted from the loss arising from the resale, and the remainder, if any, will be recoverable from the defaulter in the same manner as if it were an arrear of land revenue. Should, however, the forfeited deposits be greater than the loss by re-sale, the whole of such deposits will be credited to Government. The defaulting bidder will be similarly liable if the privilege is disposed of otherwise than by resale and such disposal results in loss to Government as compared with the original sale.

17. The purchaser of the privilege is liable to the penalties prescribed for breaches of the conditions set forth below, though a formal license may not have been issued to him.

18. The deposit referred to in condition 12 or condition 13, as the case may be, will be taken as security for the due performance of the conditions of the license. If the Deputy Commissioner and the licensee so agreed it may be credited towards the last instalment of the khists payable by the latter.

19. The license to be taken out under condition 12 above, shall be subject to the following conditions :—

(1) The amount for which the privilege has been purchased shall be payable into the local Taluk Treasury in equal monthly instalments commencing from July 1908. Each instalment shall be regarded as the rent for the month in respect of which it is payable. The licensee is not required to make any additional payment on account of local cess. Each month's rent shall be payable on or before the 20th of the same month for which the instalment is due. If default is made, the Amildar shall, with the sanction of the Deputy Commissioner, suspend, or declare by record in writing that the license is forfeited, and proceed to re-sell or otherwise dispose of the shop or group of shops on the first day of the month succeeding with effect from the date of issue of license to the new purchaser or from the date of other disposal. The officer who has power to suspend license may, however, at his discretion, allow sales to continue pending re-sale of other disposal of the privilege.

Note.—The licensee of a jatra shop shall pay the rent thereof in full before the jatra begins.

(2) The deposit made by the licensee shall be taken as security for the due performance of the conditions of the license and if not forfeited, credited or otherwise disposed of, shall be credited in payment of the instalments due in the last two months of the period of the lease. Provided, however, that where the shop or group of shops is re-sold or otherwise disposed of, the deposit shall, at the discretion of the Deputy Commissioner, be either forfeited or be appropriated towards the arrears due by the defaulter as well as towards the deficits, if any, arising from the re-sale or other disposal of the shop or group of shops. The balance of such arrears and deficits, if any, shall be recoverable from the licensee under the rules in force for the recovery of arrears of land revenue. No remission or abatement of the rent or compensation shall, on any account whatever, be claimable by the licensee.

(3) Interest at 6 per cent per annum shall be recoverable on all arrears from the date of default, and on deficits from the date of re-sale.

(4) The privilege conferred by the license extends only to the sale of arrack ordinarily of the strength of 20° under-proof and with the special permission of the Deputy Commissioner or other officer authorized by him to the sale of arrack of 30° U. P. In places where there are no shops for the vend of foreign liquors or where the foreign liquor shop-keepers do not undertake to sell double-distilled or rectified country spirits and special liquors such as Brandy, Whisky, Gin, etc., of such strength as may be fixed by the Excise Commissioner, manufactured at the Government Central Distillery, Bangalore, the holder of arrack shop license of approved character may, with the sanction of the Excise Commissioner, be permitted to sell the same in duly corked sealed bottles not to be drunk on the premises, at such prices as may be fixed by the Excise Commissioner, and subject to conditions otherwise applicable to the sale of arrack.

(5) The lease shall not be transferable by sale, gift or otherwise or be sub-rented, except with the permission of the Excise Commissioner, nor, if the Deputy Commissioner so orders, may any agent be appointed for the management of any privilege without his previous approval. All engagements entered into by the agent shall be deposited with the Deputy Commissioner within one month from the date of execution.

(6) Application for resignation of shop or group of shops will be summarily rejected by the Deputy Commissioner.

(7) The manufacturers of arrack or double-distilled or rectified country spirits or other special liquors as well as the licensees of arrack Bonded Depots are prohibited from holding any interest in the retail vend of the above-mentioned spirits or from employing any person who has such interest.

(8) The sale or transport of arrack by persons suffering from leprosy or any contagious disease and the employment of such persons in the shop are prohibited.

(9) The license-holder shall purchase from the Bonded Depots established palmyra, jaggory and molasses arrack at Re. 0-10-11 per gallon of 20° under-proof, sugar-cane jaggory arrack in duly corked sealed bottles at Rs. 1-6-5 per gallon and also special liquors referred to above, at such prices as may be fixed by the manufacturers.

(10) The licensee shall sell palmyra jaggory and molasses arrack to the public at Rs. 6-6-0 per gallon of 20° under-proof (*i. e.*, at annas two per dram which is equal to 1—51st part of a gallon) and sugar-cane jaggory arrack at Rs. 1-3-10 per reputed quart bottle and at proportionate rates for lower strengths.

(11) The licensee of every shop in the Cities of Bangalore and Mysore shall pay a registration fee under the Municipal Regulations at the rate of rupees (180) one hundred and eighty per annum in advance for the period of the license for his shop and he shall pay a surcharge of (4) four annas per gallon on all arrack sold by him in excess of 55 gallons a month in each such shop.

(12) The above rates to be charged for palmyra jaggory and molasses arrack, sugar-cane jaggory arrack, double distilled or rectified country spirits or other special liquors by the manufacturers and the above fees are in addition to excise duty, which shall be prepaid at the prescribed rate of Rs. 4-12-0 (including local cess) per gallon of 20° U. P. and proportionately for higher or lower strengths, before the removal of the liquor from a Bonded Depot established under the sanction of Government.

(13) The licensee shall pay the above duty and price into a Taluk Treasury or to a special shroff, if any, appointed on this behalf at the cost of Government, and located at the Taluk Cutcherry to receive such duty and price *daily* including Sundays and holidays or to such other officer as may be appointed by the Deputy Commissioner, and shall obtain a receipt in the prescribed printed form. On production of such receipt and an indent for the supply of the liquor covered by the receipt, the Bonded Depot-keeper shall issue the quantity of liquor equal to the amount to duty and price shown in the said receipt which will be forwarded to the Excise Commissioner's office under the endorsement of the Bonded Depot-keeper aforesaid, as to the date and hour when the liquor was issued. The Depot-keeper aforesaid shall issue a pass in the prescribed form for the transport of liquor from the Bonded Depot. He shall also issue sample bottles with the consignments in such manner as may be ordered by the Excise Commissioner.

(14) The licensee shall be bound to take over any liquor which may remain as stock in hand belonging to the out-going licensee on 1st July 1908, in the shop, paying him such compensation for the same as may be fixed by the Excise Commissioner.

(15) The licensee shall possess or use on any licensed premises only such standard measure as may, from time to time, be prescribed by the Excise Commissioner. The officers authorized to inspect licensed shops are empowered to enter and examine the premises, to test the measures in use and the liquor under sale and to call for and check the accounts kept in the shops.

(16) The licensee shall be bound by the provisions of the Excise Laws and rules in force and by any additional rules which may, from time to time, be prescribed under the Excise Laws, and if so required, deliver up his license for amendment or issue of a fresh one.

(17) The Deputy Commissioner may, whenever he thinks fit, direct shops to be closed or permit transfer of shops from one place to another, provided the distance is not more than 200 yards, or direct new shops to be opened with the previous sanction of the Excise Commissioner.

(18) Persons who purchase group of shops may, with the special permission of the Excise Commissioner, who is at liberty to refuse it, and under a license by a competent authority, open a depot and remove thereto liquor purchased from the Bonded Depot and issue therefrom the requisite supply to their shops.

(19) The licensee of shop or group of shops shall not, during the term of the license, have any interest in the exclusive privilege of vending toddy or foreign spirits or liquors or both within five miles from it, nor permit any person having interest in the exclusive privilege of vending toddy or foreign spirits or liquor or both within the said area, to hold any share or interest in his exclusive privilege of selling country liquor; nor will he be allowed, without the written permission of the Excise Commissioner, to possess or continue to possess any interest direct or indirect, in any arrack farm in any districts of the Madras or Bombay Presidency under the British Government or any other Foreign State or Territory, or Civil and Military Station, Bangalore.

(20) An Inspection note book with the pages numbered consecutively for inspecting officers to enter their remarks shall be maintained and be handed over to the Excise Inspector in charge of the Range or any officer authorized by him to receive it on a receipt being given therefor.

(21) If the licensee shall be convicted on prosecution before a Magistrate of any offence against the Excise Regulation, or Opium Act or other law for the time being in force, which in the Deputy Commissioner's opinion renders him unfit to hold the license, it shall be lawful for the Deputy Commissioner to declare his license forfeited and sell or otherwise dispose of the privilege at the risk of the licensee.

(22) All sums payable by the licensee may be deducted from the amount of his deposit or recovered by attachment and sale of the property of the licensee or his surety, under any law for the time being in force for the recovery of arrears of land revenue.

(23) The license-holder or vendor or vendors shall not sell nor give any arrack exceeding one reputed quart to any individual to convey out of any licensed shop or premises without a valid permit.

(24) The shop-keepers shall not sell or give any arrack to any European non-commissioned officer, private or soldier, or to any European or Eurasian camp follower, or to any member of the families of any of the aforesaid persons, without the permission in writing of the Commanding Officer or of some persons, duly authorized by him in that behalf; nor to any European sailor, nor to any sepoy, member of the Police force or Excise staff or servant of a Railway Company, whilst on duty; nor to any European vagrant under escort of Police; nor to any child under fourteen years of age; nor to any insane person for consumption on the premises; nor shall they sell any arrack on credit.

(25) They (license-holder or vendor or vendors) shall not receive any articles whatsoever in barter or pledge. Payment for arrack shall be received by them in ready money only, and they shall be bound to give intimation of the offer of anything other than cash to the nearest Magistrate or Police officer. They shall have no pecuniary dealings with any Excise Officer.

(26) The arrack kept in his shop, offered for sale and sold, shall be unadulterated and undiluted; and it shall be of the same quality and strength as issued from the Bonded Depot. With all consignments from the Depot to the shop, sample bottles shall be taken in such manner as may be ordered by the Excise Commissioner.

(27) No consignments of arrack received at the shop, and which have been transported through British Territory, shall be opened before they have been verified by the officers authorized to do so.

(28) No water or other beverage, or liquor other than arrack of any quantity whatever shall be kept or sold in the shop in which arrack is sold, or on the person or

in possession of the license-holder or vendor or any of his employees in the shop. No ingredients noxious to health shall be added to it either to increase its intoxicating power or for any other purpose. All officers authorized to inspect shops and depots are empowered to detain any liquor found unfit for consumption or use and the Excise Commissioner, all Deputy Commissioners and Excise Assistant Commissioners are authorized to destroy such liquor.

(29) No robbers or thieves or disorderly or riotous persons or prostitutes or soldiers or others known or believed to be deserters shall be harboured in the shop, and gaming, disorderly conduct, etc., therein shall be prevented, and information of their resort shall be given to the nearest Magistrate or Police Officer. No person shall be harboured during night in any shop.

(30) The license-holder shall fix in a conspicuous place outside of his shop a board on which shall be legibly printed in local vernacular his name and the number of his license and the articles he is licensed to deal in and the current rate of sale; the license must be hung up in a conspicuous place within.

(31) True account of receipts and issues of liquor shall be maintained from day to day in ink in the prescribed form. The accounts and permits shall be in printed books which may be obtained from local Excise Officers on payment of cost price. Permits for liquor received and the counterfoils of permits issue must be carefully filed. The signing of blank permits for subsequent issue is prohibited. The accounts and counterfoils of permits shall be preserved and delivered to the local Excise Officer immediately after the close of the lease. They shall be produced when asked for by the Deputy Commissioner or any officer appointed by him or by an Excise Officer not below the rank of Excise Assistant Inspector. The licensee shall be bound to furnish such returns and information as may, from time to time, be required by the Deputy Commissioner or Excise Officer not below the rank of Excise Assistant Inspector.

(32) The amount of fees payable for the shops under Condition (11) above, shall, in the Towns of Bangalore and Mysore, be paid to the officers appointed by the President, Municipal Commission, to receive the same.

(33) The following stock or such stock as the Excise Divisional Officer may consider sufficient to meet local requirements shall always remain on hand and not be trenched upon:—

	Arrack	Remarks
I At all District Head-quarters	2 Gallons.	
II At all Táluk and Depot Kasabas ...	1 Gallon.	
III Village shops within five miles from Depot ...	½ Gallon.	
IV Village shops more than five miles distant from Depot	Stock equal to one day's sale for every ten miles from Depot and not less than the stock fixed for shops within five miles of the Depot.	

The shop shall be kept open during the authorized hours unless its temporary or permanent closure is authorized by the Deputy Commissioner.

(34) The shop shall be closed by * 9 P.M., and not be opened before sunrise except on special permit in cases of festivals, etc. The Deputy Commissioner or Assistant Commissioner in charge of the taluk may direct that all shops for the sale of arrack on or adjacent to the line of march shall be closed whilst a detachment of European or Native soldiers is passing or encamped in the vicinity. The Government reserves the power to terminate the lease on public grounds on giving the licensee fifteen days' notice and awarding a reasonable compensation to the licensee. The licensee will have no claim to compensation or remission on account of any arrangements which may be made by Government in regard to Country Beer or other description of liquor than arrack.

(35) The sales should be conducted in a suitable building which shall have only one door, and no windows shall be allowed to the rear or ends of the building. The bar where the liquor is sold shall be opposite the entrance door and so situated that all persons inside can be seen by any one passing to and fro in the street, and no second room shall be allowed to or be kept open for customers.

* 9-30 P.M. in the City of Bangalore.

(36) The right is reserved to the Deputy Commissioner to grant occasional licenses for the sale of liquor on the occurance of fairs, festivals, etc., in places in the vicinity of which there are no regularly licensed shops. Such licenses shall ordinarily be granted to the shop-keepers who usually supply the locality. Their period shall not exceed fifteen days and the fee to be paid therefor shall be fixed at the Deputy Commissioner's discretion unless he decides to sell the same by public auction.

(37) If it comes to the licensee's knowledge that any person employed by him in the carriage or sale of arrack, commits any breach of the Excise Laws or of the engagements entered into by him, it shall be his duty to report the matter to the Deputy Commissioner, and comply with the directions of the Deputy Commissioner respecting the continued employment of such person.

(38) No person who has been convicted of a heinous offence under the Indian Penal Code shall be employed in the carriage or sale of liquor without the Deputy Commissioner's previous permission.

(39) In case of any breach of the above conditions either by the licensee or with his connivance and privity, by any person in his employment, or in the event of the licensee neglecting to open his shop, or to carry on the business of his shop with due care and attention, it shall be competent to the Deputy Commissioner to impose upon the licensee a fine not exceeding Rs. 50 for every such breach or for such neglect, or, at the option of the Deputy Commissioner, to declare the money deposited with him forfeited, and to cancel the license and re-sell the shop or to otherwise dispose of it at the risk of the licensee, or to place the shop under the management of Government; and all loss thereby caused, together with all losses accruing to Government in consequence of the licensee's neglect to carry on his business with due care and attention and to open his shop on 1st July 1908, shall be made good by him. When a license is cancelled, the rent for the whole period of the shop shall become due at once. All such amounts of penalities and losses shall be recovered in the same manner as if they were arrears of land revenue.

(40) The imposition of a fine or the forfeiture of deposit or the cancellation of the license under the last preceding para, shall not be held to prevent the prosecution of the licensee or his agents or employees for any offence punishable under the Excise Laws or other law for the time being in force.

NOTE.—For continuing breaches of a license, continuing fines may be imposed.

DATES OF SALE.

District	Taluk	Date
Bangalore	Bangalore	May 1908 18
	Devanhalli	April 1908 28
	Dodballapur	30
	Nelamangala	May 1908 2
	Magadi	4
	Channapatna	7
	Kankanhalli	9
	Anekal	12
	Hoskote	15
Kolar	Chikballapur	April 1908 27
	Sidlaghatta	29
	Chintamani	May 1908 1
	Srinivaspur	4
	Mulbagal	7
	Kolar	9
	Kolar Gold Fields and Bowringpet. *	11
	Malur	14
	Goribidnur	16
	Bagepalli	19
Tumkur	Kunigal	May 1908 11
	Tumkur	14
	Gubbi	9
	Tiptur	7
	Chiknayakanhalli ..	4
	Sira	April 1908 30
	Maddagiri	28
	Pavagada	25
Mysore	Mysore	April 1908 25
	Seringapatam ..	27
	Malvalli	30
	Mandya	May 1908 2
	Nagamangala ...	4
	Krishnarajpete ...	7
	Yedatore	9
	Hunsur	12
Mysore—*Concld.*	Heggaddevankote ..	May 1908 14
	Gundlupet ...	16
	Chamrajnagar ...	18
	Yelandur ...	20
	T.-Narsipur	22
	Nanjangud	25
Hassan	Manjarabad	April 1908 25
	Belur	28
	Hassan ..	30
	Arkalgud	May 1908 2
	Hole-Narsipur ...	4
	Channarayapatna ...	8
	Arsikere	12
Kadur	Mudgere	April 1908 27
	Chikmagalur	29
	Kadur	May 1908 1
	Tarikere	4
	Yedahalli †	7
	Koppa	9
Shimoga	Shimoga	April 1908 25
	Tirthahalli	28
	Nagar	May 1908 1
	Sagar	4
	Sorab	7
	Shikarpur ...	9
	Honnali	12
	Channagiri	15
Chitaldrug	Hosdurga	April 1908 25
	Holalkere	27
	Davangere	29
	Jagalur	May 1908 2
	Molakalmuru	5
	Challakere	8
	Hiriyur	11
	Chitaldrug	14

* Gold Fields Magistrate's Court.

† Deputy Amildar's office.

SALE OF TODDY SHOPS FOR 1908-09.

Notification No. 8301, *dated 4th April* 1908.

Notice is hereby given that the exclusive privilege of selling toddy in the several shops appointed for the purpose during the twelve months beginning 1st July 1908 and ending 30th June 1909, will be put up to public auction by Deputy Commissioners or Revenue Assistant Commissioners or District Officers of the Excise Department or other officers specially authorized by the Deputy Commissioners for the purpose, on the dates and at the taluk or sub-taluk head-quarters mentioned in the statement annexed, subject to the conditions hereinafter set forth. If the sales are not completed on the dates fixed, they will be continued on the next following days, close holidays excepted.

2. A deposit must be made by each bidder previous to bidding and will be received at any time within three days previous to the date of sale. A deposit of Rs. 50 will ordinarily be required from any person wishing to bid for any important shop or any large number of shops. This will be reduced to Rs. 20 in the case of bidders for not more than two or three shops of an aggregate monthly value of Rs. 50 or less and to Rs. 5 in the case of bidders for single small shops. In the case of shops whose average monthly rental is very small the selling officer may fix such other reasonable amount as he may deem fit.

3. (*a*) The shops will be put up to auction in the order in which they are notified in the schedule, unless the selling officer sees reason to change that order. Upset prices will be fixed at the discretion of the selling officer. The reserve price placed by Government on the shops will not be published, but the rentals and the consumption of the previous three years will be notified for the information of bidders.

(*b*) The privilege in any coffee estate may be sold to the planter for any fixed amount not less than Rs. 12 per shop per annum. The shops in alienated villages shall be sold separately, and the amounts connected therewith shall be shown in the accounts under a distinct head.

4. Every shop should as a rule be sold independently. Grouping should be resorted to only under very exceptional circumstances limiting the number of shops so grouped strictly to the necessity of the occasion.

5. No person will be allowed to bid for another unless he holds a power-of-attorney from the latter.

6. No shops will be knocked down in the name of two or more persons unless they represent a duly recognized company or firm by means of a power-of-attorney. The selling officer shall refuse to register as a purchaser any one in whose name the bidding has not proceeded.

7. The officer conducting the sale may, at his discretion, refuse to accept the bid of any person on the ground that it is too low or that he has been convicted by a Criminal Court or has previously been guilty of such a breach of the conditions of a license or of a contract under the Excise Regulation or Opium Act, as to render him undesirable as a holder of a license or on the ground that he is insolvent or to prevent arrangements to the detriment of Government interests or for any other valid reason.

8. The shops will be knocked down to the highest bidder, but the sale will be subject to formal confirmation by the Deputy Commissioner, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmation will be tantamount to an acceptance of the bid unless revised by the Government for special reasons and will be necessary whether the sale be held by the Deputy Commissioner himself or by any officer appointed by him.

9. In cases of dispute at the time of auction the selling officer's decision shall be final; and if for any reason the highest bid is rejected the next highest shall be taken or the shop re-sold at his discretion.

10. Tenders after auction shall not generally be accepted. Shops remaining unsold at the first auction shall ordinarily be disposed of by reauction later on. But the Deputy Commissioner has full discretion on this point.

11. As soon as possible after the auction is completed, the deposits made by the unsuccessful bidders will be returned to them. As the auction proceeds, each person whose bid is accepted shall at once if so required by the selling officer, or otherwise at the close of the day's sale, make a further deposit of half a month's rent (in addition to the deposit made under condition 2) for each shop unless the initial deposit equals or exceeds two months' rent Should he fail to do so, the deposit made by him under condition 2 will be forfeited and the shops will be put up again to auction on the above conditions or otherwise disposed of as the selling officer may determine and the defaulter will be debarred from bidding again for the same or for any other shop.

12. Persons to whom shops have been knocked down and who have made deposits as provided in conditions 2 and 11 shall leave their address with the selling officer, in order that the confirmation of the sale may be communicated to that address by a notice and they shall also *deposit such further sum as with the former deposits will make up two months' rent. Such deposit should be paid into the Taluk Treasury within seven days from the date of communication of the notice of the Deputy Commissioner's acceptance of the bid by its presentation to themselves or to any adult male member of their family at the place of the said address, or by its despatch duly registered by post. They shall then *without unnecessary delay* execute the necessary engagements and take out licenses on the conditions hereinafter set forth. In the case of the purchaser's death after signing the agreement, it will be binding on his heirs and assigns. Should the initial deposit exceed the sum required to be deposited under this condition, the excess will be refunded unless the purchaser is required to make a deposit (twice that sum) under condition 13 *infra*.

13. If on enquiry subsequent to sale, the purchaser shall be found to be of doubtful solvency or a foreigner having no sufficient property in the Mysore State he may be required either to deposit twice the sum prescribed in condition 12 *supra* or to get a surety or sureties, residents of and possessing sufficient property in the Mysore State to execute a security bond for the due payment of all moneys that may become due by him under the terms of the contract. The bond shall be stamped (Article 32 of Schedule I of the Mysore Stamp Regulation II of 1900) and also registered at the expense of the purchaser if the amount secured exceeds Rs. 1,000.

14. As soon as the sales are over, the sale conducting officer shall forward a list of the successful bidders to the Amildar of the taluk concerned who shall enquire into the solvency of and record the amount of deposit or surety required from each purchaser. He should submit the list so prepared to the selling officer within five days of its receipt and the latter should submit the same with his remarks to the Deputy Commissioner for confirmation without delay.

15. On the failure of any person to make deposit under condition 12 or to comply with the requisition under condition 13 *supra* or to execute engagements and take out licenses as aforesaid, the deposits already made shall be forfeited and the shop be resold or otherwise disposed of at the discretion of the Deputy Commissioner.

16. Resales effected under condition 15 will be at the risk of the defaulting bidder, who will forfeit all gain, and, in the event of loss, will be required to make good the deficiency between the total amount payable for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the re-sale. In the latter case the forfeited deposits will be deducted from the loss arising from the re-sale, and the remainder, if any, will be recoverable from the defaulter in the same manner as if it were an arrear of land revenue. Should, however, the forfeited deposits be greater than the loss by re-sale, the whole of such deposits will be credited to Government. The defaulting bidder will be similarly liable if the privilege is disposed of otherwise than by re-sale and such disposal results in loss to Government as compared with the original sale.

17. The purchaser of the privilege is liable to the penalties prescribed for breaches of the conditions set forth below though a formal license may not have been issued to him.

18. The deposit referred to in condition 12 or condition 13, as the case may be, will be taken as security for the due performance on the conditions of the license. If the Deputy Commissioner and the licensee so agree it may be credited towards the last instalment of the khists payable by the latter.

19. The license to be taken out under conditions 12 above shall be subject to the following conditions :—

(1) The exclusive privilege conferred by the license extends to the sale of Date, Palmyra, Cocoanut, Bagani and Dadasal toddy. But in tracts where both Date and Bagani toddy shops exist, the licensee of the Date toddy shop shall not tap Bagani trees and the licensee of the Bagani toddy shop shall not tap Date trees; but both licensees can tap any of the other palm trees named above.

(2) The Deputy Commissioner shall be at liberty to issue license for the sale of foreign liquors, for the manufacture and sale of country beer, and for the manufacture and sale of arrack and other country spirits.

(3) The amount of rent shall be payable into the local Government Treasuries on printed chellans furnished for the purpose by Government, in equal monthly instalments commencing from 1st July 1908. No amount shall be paid to or received by the Excise officers. In the malnad and semi-malnad taluks, the Deputy Commissioner may permit patels of villages who are not themselves licensees to receive payments not exceeding Rs. 50 from any individual at a time. Each instalment shall be regarded as the rent for the month in respect of which it is payable. Each month's rent shall be payable on or before the 20th of the same month. If default is made, the Amildar shall, with the sanction of the Deputy Commissioner, by record in writing, suspend or cancel the license, order the

* Deposits may be in cash or other approved security.

forfeiture of all deposits made by the defaulter and proceed to re-sell or otherwise dispose of the shop or group of shops at the defaulter's risk, on the first day of the month succeeding, with effect from date of issue of license to the new purchaser, or from the date of other disposal. Provided, however, that instead of re-selling the same as above, the Deputy Commissioner may, in his discretion direct the Amildar to issue licenses to sub-vendors or vendors under the defaulting licensee for rents, the aggregate of which is not less than the rent the defaulting licensee had agreed to pay. The officer who has power to suspend the license may, however, at his discretion, allow sales to continue pending re-sale or other disposal of the privilege.

NOTE.—The licensee of a jatra shop shall pay the rent thereof in full before the jatra begins.

(4) For the supply of toddy to his shops the licensee shall have the privilege of obtaining, subject to tree-tax rules, toddy-yielding trees in the groves assigned to his shops or groups of shops, and he shall be at liberty to manufacture toddy from the trees in private lands, under private arrangements between himself and the owners of such lands. He may purchase toddy from any licensed toddy shopkeeper on application to the Inspector, who will grant the required permits on proof of the necessity for the same. No toddy except the produce of trees marked by a proper officer and tapped under a license shall be kept in the shop or offered for sale or sold.

(5) For all toddy-yielding trees, tree-tapping licenses shall be annual. For the convenience of the licensee, the applications for tree-tapping licenses will be received, trees will be marked, and licenses will be issued during the fifteen days and pots may be attached to such marked trees during the eight days, immediately preceding the period to which they relate to take effect from the commencement of such period. Provided that no toddy shall be removed from the trees except during the currency of such license.

(6) (*a*) Persons applying for the issue of tree-tapping licenses will be responsible to Government for all sums payable as tree-tax on account of the trees licensed therein to be tapped and also for tree-rent in the case of trees on Government unoccupied lands.

(*b*) On receipt of an application, the Inspector will at once take steps for the marking of the tree by an officer superior in rank to a Sub-Inspector, and for the timely issue of the license. Applicants for date trees shall get the requisite spaces on their stems prepared and point out to the marking officer, when required by the latter to do so, the trees applied for by them. Should they fail to do so, after reasonable notice, the tree-tax on tree-rent paid by them shall be liable to be forfeited at the Deputy Commissioner's discretion.

(7) No tree shall be tapped, nor shall toddy be drawn from any toddy tree, nor shall any pot be attached to any toddy tree until the tree has been marked by the proper officer. But the removal of leaves for the purpose of making incisions and the preparation of the spathes or incisions for the drawing of toddy is permitted as soon as the application in the prescribed form has been delivered to the Treasury concerned.

(8) (1) No tree shall be tapped for toddy without a license therefor to be obtained by payment of tree-tax at the following rates :—

Description of trees	*Rates of tree-tax per tree per annum.* Rs. a. p.
Date	1 4 0
Cocoanut	2 2 0
Palmyra	1 9 6
Bagani or sago	2 0 0
Dadasal (Arenga wightii)	0 8 6

NOTE.—The licenses will be free of tax to the Mysore Government in the cases specified in clause 15 (1) (*b*) below.

(2) In addition to the above tax, tree-rent at Re. 0-4-3 per tree per annum shall be paid for all Government trees applied for being tapped for the supply of toddy shops whether within or outside the Mysore Territories or in the Civil and Military Station, Bangalore.

NOTE.—No trees upon Government occupied land can be tapped without the consent of the owner. The present arrangement as regards trees on alienated land will hold good, subject, of course, to the levy by Government of tree-tax.

(9) The tree-tax shall be payable in the following instalments, unless the Excise Commissioner shall otherwise direct:—

Period within which license is applied for	Proportion of tree-tax to be paid at the time of application for license	Proportion of tree-tax to be paid on the first of the third month
Between 1st July 1908 and 30th April 1909.	One-third	The remaining two-thirds.
Between 1st May 1909 and 30th June 1909.	The whole	.....

(10) (*a*) The tree-rent for trees applied for shall be payable in full at the time of application for tapping license.

(*b*) If any instalments are not paid within the time, the license shall be liable to be cancelled or suspended under Section 26 of the Excise Regulation.

(*c*) When the licensee makes default and his shop is re-sold, his rights to and claim on Government trees cease and determine.

(*d*) In case of default, the Amildar with the Deputy Commissioner's permission, will order the suspension of the tapping license till the arrears are paid up; and if, after receiving notice of such suspension, the defaulter continue to tap the trees, he will be prosecuted for illicit tapping.

(11) The deposit made by the licensee will be taken as security for the due performance of the conditions of the license, and if not forfeited or credited or otherwise disposed of, shall be taken in payment of the instalment due in the last months or month of the period of the license. All arrears and deficits payable by the licensee shall, with interest at 6 per cent per annum, be recoverable from him or his surety under the rules in force for the recovery of land revenue. Interest shall be calculated on all arrears from the date of default and on deficits from the date of re-sale or disposal otherwise. No remission or abatement of the rent or compensation shall, on any account whatever, be claimable by the licensee, nor will he be entitled to any compensation for any tree withdrawn or taken for the public purpose.

(12) If the Deputy Commissioner does not confirm the re-sale, he may make such other arrangements as may appear advisable for the remainder of the period of the lease, in which case he shall serve a notice on the defaulting licensee, informing him of the nature of the arrangements made.

(13) If the licensee of a group of shops wishes to establish a depot for depositing toddy required for distribution to his shops, he shall obtain a license for it in the prescribed form. The passes issued with the toddy transported, shall be subject to examination and check by the officers authorised in this behalf.

(14) The tree-tax on toddy produced by trees in the Madras Presidency but consumed in the Mysore State, will be credited to the Mysore Government. The rate of tree-tax to be paid in such cases will invariably be the highest in force on either side of the frontier. Tree-tax on trees in the Madras Presidency for which tapping licenses are about to be taken out by Mysore shop-keepers, must be paid in one instalment to the Amildar of the taluk concerned in the Mysore State, who will grant a receipt in the prescribed chellan form and certify at the foot that the applicant is a person entitled to take out tree-tapping licenses. The applicant will then make his application to British authorities in accordance with the Madras Government Tree Tapping Rules, and will obtain a transport permit from the Inspector concerned in the Mysore State for the transport of the toddy drawn from the frontier to the shop or depot for which it is intended, after having complied with all requirements of the Madras Government Rules.

(15) (1) Tree-tapping licenses in the prescribed form shall be issued on the application:—

(*a*) of licensed toddy shop-keepers or of their duly authorised agents,

(*b*) of tree-owners in coffee estates, hittals and kans in the malnad free of the prescribed tree-tax for drawing toddy for *bona fide* domestic purposes as per Government Order No. 11897-906—Excise 485, dated 28th June 1898, for such number of trees as may be found necessary by the Excise Commissioner.

(2) The licenses may be issued in the name of the applicant himself or of his nominees.

(16) Applications for the grant of tree-tapping licenses must be made in the prescribed form to the Excise Inspector of the range concerned through the local Treasury. Forms may be obtained from him or the Assistant Inspectors under him.

(17) Applications for tree-tapping licenses, for trees in occupied or alienated lands should be countersigned by the owner of the trees intended to be marked, in token of his consent. Applications for tree-tapping licenses for trees in the State Forest and plantations should be countersigned by the Forest Range Officer in token of his consent.

(18) Deputy Commissioners may, subject to the orders of the Excise Commissioner from time to time, prescribe the minimum number of trees for which license will be granted, and the minimum number to be entered in a single application. They may also direct that the trees situated in one village only shall be included in an application.

(19) Every person to whom a tapping license is granted for the manufacture of toddy shall observe the following rules in tapping date trees.

(*a*) Date trees shall be tapped only by professional men.

(*b*) Trees tapped one year shall not ordinarily be tapped the next year.

(*c*) Trees shall not be over-tapped or over-worked.

(*d*) In no date trees shall the initial incision be made at any point less than three feet from the ground except in places where permission is specially given by the Excise Commissioner.

(*e*) The depth and width of the incision shall not exceed one-third of the diameter of the tree, and the length of it shall not exceed eight inches.

(*f*) Every fresh incision shall not be less than one foot above the last incision except in localities where permission is specially given.

(*g*) The central spike like clusters shall not be touched. Of the lateral leaves not less than two layers of leaves shall be left, reckoning from the layers immediately next to the central clusters down to the top line of the incision; or in other words, above the top line of the incision not less than eight leaves shall be left excluding the central spike-like clusters, on that face of the tree on which the incision is made.

(*h*) The licensee shall not cut or injure or permit to be cut or or injured the trees licensed to him or any other trees.

(*i*) The licensee or his employer will be liable to pay a fine of one rupee for each tree in excess of three per cent of the number of trees marked for him, which may die from over-tapping or careless tapping either during the lease or within six months after its expiration.

(20) The licensee shall not interfere with the persons holding license for cutting date leaves for mat-making, rope-making, basket-making, or for agricultural or other purposes when they make use of the trees assigned for such purposes, and not reserved for tapping.

(21) The licensee of the depot or shop or group of shops will be required to keep true account of the receipts and issues of toddy from day to day in ink in the prescribed form. The accounts and permits shall be in printed books which may be obtained from the local Excise Officer on payment of cost price. Permits for toddy received and the counterfoils of permits issued must be carefully filed. The signing of blank permits for subsequent issue is prohibited. The accounts and counterfoils of permits shall be preserved and delivered to the local Excise officer immediately after the close of the lease. They shall be produced when asked for by the Deputy Commissioner or any officer appointed by him or by an Excise officer not below the rank of an Excise Assistant Inspector. Such returns and information as may be required by the Deputy Commissioner or Excise officer not below the rank of an Excise Assistant Inspector shall be furnished by holders of licenses without delay.

(22) The sales must be conducted in a suitable building which shall have only one door, and no windows or other opening shall be allowed to the rear or at the ends of the building. The bar at which toddy is sold shall be opposite the entrance door and so situated that all persons inside can be seen by any one passing to and fro in the street, and no second room shall be used for the sale of toddy, or be kept open for customers.

(23) Toddy shall not be sold except in shops duly licensed by the Deputy Commissioner in the prescribed form, and no new shops shall be opened without the previous sanction of the Excise Commissioner. Tree-foot sales or sales in the open, or the disposal of toddy in any other manner unauthorized by the rules, are strictly prohibited. Provided, however, that in Bagani tracts, the licensee who has purchased the right of vend of Bagani toddy, may permit the tapping of Bagani trees for domestic consumption as well as for sale, within the limits of the village purchased by him.

(24) The Deputy Commissioner may, whenever he thinks fit, direct shops to be closed or permit transfers of shops from one place to another within two hundred yards of the sanctioned site. A sufficient supply of toddy shall be mantained in all sanctioned shops, the quantity being such as may be fixed by the Excise Divisional Officer.

(25) The licensee shall place the license granted to him in a conspicuous place in the shops.

(26) The right is reserved to the Deputy Commissioner to grant occasional licenses for the sale of toddy on the occurrence of fairs, festivals, etc., in places in the vicinity of which, there are no regularly licensed shops. Such licenses shall ordinarily be granted to shop-keepers, who usually supply the locality. Their period shall not exceed fifteen days and the fee to be paid therefor shall be fixed at the Deputy Commissioner's discretion unless he decides to sell the same by public auction.

(27) A signboard shall be affixed in a conspicuous part of the front of each shop containing, in the local vernacular, the name of the shop-keeper, number of his license and the rate at which toddy is sold by him. The sale or transport of toddy by persons suffering from leprosy or any contagious disease and the employment of such persons in the shop, are prohibited.

(28) The licensee shall prevent all drunkenness or disorder or gaming within his shops.

(29) No shop shall be opened before sunrise or kept open after 9-30 P.M., in the City of Bangalore, except under special authority. The shops shall be kept open during the authorized hours, unless its temporary or permanent closure is authorized by the Deputy Commissioner.

(30) The licensee shall not harbour robbers or thieves or disorderly or riotous persons or prostitutes or soldiers or others known or believed to be deserters. No persons shall be harboured in any shop during the night, but on the contrary, the licensee shall give intimation to the nearest Magistrate or Police Officer as to any such persons who may resort to his shops.

(31) The licensee shall not receive any grain, jewels, goods, wearing apparel, or other article in barter or in pawn for toddy, but on the offer of any such, shall give information to the nearest Magistrate or Police Officer.

(32) The licensee, vendor, or vendors shall not sell to any person more than three measuring seers of toddy to be consumed by the person at one time in the shop. He shall not allow any one to take out of his shop without a pass more than two seers or imperial quarts with the exception of bakers who are permitted to purchase and remove the quantity of toddy specified in the pass held by them. Toddy can be removed upon passes for consumption up to the limit of one imperial gallon or four seers.

(33) The distillation of spirit from toddy is absolutely prohibited.

(34) Toddy shall be sold pure as drawn from trees, and shall not be adulterated or diluted in any manner in the shops, or depôts if any. No ingredient noxious to health shall be put into the toddy either to increase its intoxicating power or for any other purpose. All officers authorized to inspect shops and depôts are authorized to detain any liquor found unfit for consumption or use and Excise Commissioner, all Deputy Commissioners and Excise Assistant Commissioners are empowered to destroy such liquor.

(35) Toddy shall not be sold to the public at less than the retail rates fixed by Government as per schedule attached.

(36) The licensee shall possess or use on any licensed premises only such standard measures of capacity as may, from time to time, be prescribed by the Excise Commissioner. The officers authorised to inspect licensed shops, are empowered to enter and examine the premises to test measures in use and the toddy under sale and to call for and check accounts in the shop.

(37) The licensee shall have such measures tested and stamped at his own expense.

(38) No toddy shall be sold or given to any European non-commissioned officer, private soldier, or to any European or Eurasian camp follower, or to any member of the families of any of the aforesaid persons, without the permission, in writing, of the Commanding Officer, or of some person duly authorized by him in this behalf; nor to any European or Eurasian sailor, nor to any sepoy, member of the Police force, Excise officer, or any servant of a Railway Company whilst on duty; nor to any European vagrant under escort of the Police; nor to any child under fourteen years of age, nor to any insane person for consumption on the premises; nor shall any toddy be sold *on credit*.

(39) The Deputy Commissioner or Assistant Commissioner in charge of the taluk may direct that all shops for the sale of toddy on, or adjacent to, the line of march shall be closed whilst a regiment or detachment of European or Native soldiers is passing or encamped in the vicinity. Such soldiers may be supplied with toddy by such persons as the Government may select for the purpose, notwithstanding the licensee's exclusive privilege.

(40) The Government reserves the power to terminate the lease on public grounds, on giving the licensee fifteen days' notice and awarding a reasonable compensation to the licensee. The licensee will have no claim to compensation or remission on account of any arrangements which may be made by Government in regard to country beer or other description of liquor than toddy.

(41) The license shall not be transferable by sale, gift or otherwise or be subrented except with the permission of the Excise Commissioner. Applications for the resignation of shops in whole or in part will be summarily rejected by the Deputy Commissioner.

(42) No person shall be appointed by the licensee for the management of any such privilege without the Deputy Commissioner's previous approval.

(43) All engagements entered into by agent, shall be deposited with the Deputy Commissioner within one month from the date of execution.

(44) If it comes to the licensee's knowledge that any person employed by him in the manufacture, carriage or sale of toddy commits any breach of the Excise Law or of the engagements entered into by him, it shall be the licensee's duty to report the matter to the Deputy Commissioner, and to comply with the directions of the Deputy Commissioner respecting the further employment of such person.

(45) The licensee of shop or group of shops shall not, during the term of the license, have any interest in the exclusive privilege of vending arrack within five miles from it nor permit any person having interest in the exclusive privilege of vending arrack within the said area of five miles to hold any share or interest in his exclusive privilege of selling toddy; nor will he be allowed to possess or continue to possess any interest without the written permission of the Excise Commissioner, direct or indirect, in any toddy shop or farm outside the territories of Mysore, or in the Civil and Military Station of Bangalore.

(46) The licensee shall provide himself with printed forms of permits for transport and possession of toddy. Such permits shall be in the form prescribed by the Excise Commissioner, and shall be purchased from local Excise officers He shall have no other pecuniary dealings with any Excise officer

(47) The licensee shall pay the usual mohatarfa tax on carts used for conveying toddy but such carts shall not be impressed for Government work.

(48) In case of any breach of the aforesaid Rules or of the conditions of the license either by the licensee or with his connivance or privity by any person in his employment, or in case of the licensee neglecting to open his shops on 1st July 1908, or to carry on his business with due care and attention, it shall be competent to the Deputy Commissioner to impose upon the licensee a fine not exceeding the sum of Rs. 50 for every such breach or neglect, or at the option of the Deputy Commissioner to declare the money deposited with him forfeited, and to cancel the license, and to re-sell the exclusive privilege or otherwise dispose of it at the risk of the licensee, or to place it under the management of Government. When a license is cancelled, the rent for the whole period of the license shall become due at once; and all loss caused to Government by the cancelment of the license or by the re-sale or other disposal of the privilege shall be made good by the licensee, or his surety in the manner specified in condition 53. All sums due shall be recovered in the same manner as if they were arrears of land revenue.

(49) An inspection note-book with the pages numbered consecutively for inspecting officers to enter their remarks, shall be maintained and be handed over to the Excise Inspector in charge of the Range or any officer authorized by him to receive it on a receipt being given therefor.

(50) The imposition of a fine, or the forfeiture of a deposit, or the cancellation of the license under the last preceding condition, shall not be held to prevent the prosecution of the licensee or his agents or employees for any offence punishable under the law for the time being in force.

NOTE.—For continuing breaches of a license, continuing fines may be imposed.

(51) No person who has been convicted of any heinous offence under the Indian Penal Code shall be employed in the carriage or sale of liquor without the Deputy Commissioner's previous permission.

(52) If the licensee shall be convicted on prosecution before a Magistrate of any offence against the Excise Regulation or Opium Act or other law for the time being in force, which in the Deputy Commissioner's opinion, renders him unfit to hold the license, it shall be lawful for the Deputy Commissioner to declare his license forfeited or sell or otherwise dispose of the privilege at the risk of the licensee.

(53) All sums payable by the licensee may be deducted from the amount of his deposit, or recovered by attachment and sale of the property of the licensee or his surety under any law for the time being in force for the recovery of arrears of land revenue.

(54) The licensee shall be bound by the provisions of the Excise Laws and Rules thereunder for the time being in force and by the terms and conditions of the license. The licensee shall, on requisition by the Deputy Commissioner or other officer duly authorized by him, deliver up his license for amendment or for the issue of a fresh license accordingly.

(55) In every grove where toddy-yielding trees are tapped, a ladder shall always be kept by the tap-men to enable Excise Officers to examine incisions or spathes, as the case may be, or to measure the incisions.

DATES OF SALE.

District	Taluk	Date
Bangalore	Bangalore	May 1908 18
	Devanhalli	April 1908 28
	Dodballapur	30
	Nelamangala	May 1908 2
	Magadi	4
	Channapatna	7
	Kankanhalli	9
	Anekal	12
	Hoskote	15
Kolar	Chikballapur	April 1908 27
	Sidlaghatta	29
	Chintamani	May 1908 1
	Srinivaspur	4
	Mulbagal	7
	Kolar	9
	Kolar Gold Fields and Bowringpet *	11
	Malur	14
	Goribidnur	16
	Bagepalli	19
Tumkur	Kunigal	May 1908 11
	Tumkur	14
	Gubbi	9
	Tiptur	7
	Chiknayakanhalli	4
	Sira	April 1908 30
	Maddagiri	28
	Pavagada	25
Mysore	Mysore	April 1908 25
	Seringapatam	7
	Malvalli	30
	Mandya	May 1908 2
	Nagamangala	4
	Krishnarajpete	7
	Yedatore	9
	Hunsur	12
	Heggadde'ankote	14
	Gundlupet	16
Mysore—*concld.*	Chamrajnagar	May 1908 18
	Yelandur	20
	T.-Narsipur	22
	Nanjangud	25
Hassan	Manjarabad	April 1908 25
	Belur	28
	Hassan	30
	Arkalgud	May 1908 2
	Hole-Narsipur	4
	Channarayapatna	8
	Arsikere	12
Kadur	Mudgere	April 1908 27
	Chikmagalur	29
	Kadur	May 1908 1
	Tarikere	4
	Yedahalli †	7
	Koppa	9
Shimoga	Shimoga	April 1908 25
	Tirthahalli	28
	Nagar	May 1908 1
	Sagar	4
	Sorab	7
	Shikarpur	9
	Honnali	12
	Channagiri	15
Chitaldrug	Hosdurga	April 1908 25
	Holalkere	27
	Davangere	1 29
	Jagalur	May 1908 2
	Molakalmuru	5
	Challakere	8
	Hiriyur	11
	Chitaldrug	14

* Gold Fields Magistrate's Court. † Deputy Amildar's office.